

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1551 Session of
1987

INTRODUCED BY WESTON, J. TAYLOR, PERZEL, JACKSON, DISTLER,
KOSINSKI, VROON, KENNEY, WOGAN AND MAIALE, JUNE 11, 1987

REFERRED TO COMMITTEE ON FINANCE, JUNE 11, 1987

AN ACT

1 Amending the act of June 27, 1939 (P.L.1199, No.404), entitled
2 "An act relating to the assessment of real and personal
3 property and other subjects of taxation in counties of the
4 first class; providing for the appointment of members of the
5 board of revision of taxes by the judges of the courts of
6 common pleas; providing for the appointment, by the board, of
7 personal property assessors, real estate assessors and
8 assistant real estate assessors, clerks and other employes;
9 fixing the salaries of members of the board, assessors and
10 assistant assessors, and providing for the payment of
11 salaries and expenses from the county treasury; prescribing
12 the powers and duties of the board and of the assessors, the
13 time and manner of making assessments, of the revision and
14 notice of assessments and of appeals therefrom; prescribing
15 the records of assessments; and repealing existing laws,"
16 providing for a limited suspension of reassessment;
17 establishing a property assessment review commission; and
18 providing for the commission's power and duties.

19 The General Assembly of the Commonwealth of Pennsylvania
20 hereby enacts as follows:

21 Section 1. The title of the act of June 27, 1939 (P.L.1199,
22 No.404), entitled "An act relating to the assessment of real and
23 personal property and other subjects of taxation in counties of
24 the first class; providing for the appointment of members of the
25 board of revision of taxes by the judges of the courts of common

1 pleas; providing for the appointment, by the board, of personal
2 property assessors, real estate assessors and assistant real
3 estate assessors, clerks and other employees; fixing the salaries
4 of members of the board, assessors and assistant assessors, and
5 providing for the payment of salaries and expenses from the
6 county treasury; prescribing the powers and duties of the board
7 and of the assessors, the time and manner of making assessments,
8 of the revision and notice of assessments and of appeals
9 therefrom; prescribing the records of assessments; and repealing
10 existing laws," is amended to read:

11 AN ACT

12 Relating to the assessment of real and personal property and
13 other subjects of taxation in counties of the first class;
14 providing for the appointment of members of the board of
15 revision of taxes by the judges of the courts of common
16 pleas; providing for the appointment, by the board, of
17 personal property assessors, real estate assessors and
18 assistant real estate assessors, clerks and other employees;
19 fixing the salaries of members of the board, assessors and
20 assistant assessors, and providing for the payment of
21 salaries and expenses from the county treasury; prescribing
22 the powers and duties of the board and of the assessors, the
23 time and manner of making assessments, of the revision and
24 notice of assessments and of appeals therefrom; providing for
25 a property assessment review commission and prescribing its
26 powers and duties; prescribing the records of assessments;
27 and repealing existing laws.

28 Section 2. This act is amended by adding sections to read:

29 Section 13.1. (a) Upon completion of any current countywide
30 reassessment which is being performed by the board pursuant to

its powers under this act or pursuant to a court order and which is in progress upon the effective date of this section, further reassessment of any property reassessed as part thereof shall be suspended for a period not to exceed the shorter of two years or the period ending sixty days subsequent to the filing of a final report of a first class county property assessment review commission created by section 13.2 of this act.

(b) Nothing in this section shall be construed to prohibit the assessment of new construction or the reassessment of currently assessed property due to the construction of additions to, or substantial alterations of, such properties.

Section 13.2. (a) There is hereby created in each city and county of the first class a property assessment review commission, hereinafter referred to as the commission, to review the results of a completed countywide reassessment.

(b) (1) The commission shall be composed of seven members appointed by the chief executive of each city of the first class coterminous with a county of the first class. Not fewer than three of the members shall be experienced in the assessment of the valuation of real property, and not more than two of the members shall be officers or employees of the Commonwealth, its political subdivisions, or any instrumentalities thereof.

(2) In the event that the chief executive officer fails to make appointments to the commission created by this section within sixty days of the completion of any reassessment that triggers a suspension as provided for in section 13.1, the president of city council, the majority leader of city council and the minority leader of city council of each city of the first class coterminous with a county of the first class shall make such appointments.

1 (c) The commission shall have the following powers and
2 duties:

3 (1) To review a newly completed countywide reassessment in
4 order to determine its fairness, equity and uniformity on a
5 countywide basis to ensure that each area or neighborhood within
6 the county has been assessed with respect to its proper fair
7 market value in relation to every other area or neighborhood.

8 (2) To inform the chief executive of each city of the first
9 class and the General Assembly of any problems, disparities or
10 discrimination that it finds in a countywide reassessment.

11 (3) To make recommendations to the chief executive of each
12 city of the first class and the board of revision of taxes to
13 enable them to assure equity and fairness in future
14 reassessments.

15 (4) To make recommendations to the General Assembly for any
16 statutory changes perceived necessary to ensure fair and
17 equitable reassessments in the future and to ensure that the
18 reassessment of property cannot be used to provide revenue
19 windfalls in the first year subsequent to reassessment in excess
20 of one hundred five percent of revenues collected prior to any
21 reassessment.

22 (5) To issue a final report of its findings and
23 recommendations to the chief executive of each city of the first
24 class and the board of revision of taxes not later than two
25 years subsequent to the completion of any countywide
26 reassessment.

27 (d) The chief executive of each city of the first class
28 shall designate one of the members of the commission as
29 chairman. The chairman shall be charged with the administration
30 of the commission and the transaction of its routine business

1 and shall execute the orders and policies of the commission.

2 (e) Four members of the commission shall constitute a quorum
3 and may transact any and all business upon a majority vote of
4 those present at a duly convened public meeting.

5 (f) The commission shall have the power to employ such
6 employees, assistants and experts as may be necessary to carry
7 out its tasks, subject only to the appropriation allocated to it
8 by the city of the first class coterminous with a county of the
9 first class which creates its.

10 Section 3. This act shall take effect immediately.